

**NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151**

2002 FIRE & CASUALTY INSTRUCTIONS

BEFORE YOU START PLEASE READ

LEGISLATIVE CHANGES IN NH PREMIUM TAX STATUTES:

Chapter 207 of the Laws of 2002 changed the due dates for the filing of Report on Premiums and Estimated Payments.

RSA 400-A:32 Premium Tax; Penalty, Prepayments

DUE DATES:	Premium Tax Return	March 15th, 2003
	First Estimated Payment	March 15th, 2003
	Second Estimated Payment	June 15th, 2003
	Third Estimated Payment	September 15th, 2003
	Fourth Estimated Payment	December 15th, 2003

Company Filing Fees

The company filing fee due March 1, 2003 will be accepted as timely if included with timely payment of premium taxes.

LATE PAYMENT PENALTY

RSA 400-A:32 IV “Any insurer failing to file the report required by RSA 400-A:31 or failing to remit the proper tax within the time for filing shall pay a penalty equal to 10 percent on the amount of the tax due.”

Late payment fees shall be assessed. Please note that the word “intentionally” has been removed from the law.

GENERAL INSTRUCTIONS

ANNUAL STATEMENT FILING DUE DATE IS MARCH 1, 2003.

DUE DATE MARCH 15, 2003

The premium tax form return is due NOT LATER THAN March 15, 2003. Tax returns postmarked on or before March 15, 2003, will be accepted as having been timely filed. Tax statements and tax payments postmarked after March 15, 2003, will be subject to the provisions of RSA 400-A:32, IV, which imposes a 10% penalty for filing after the due date.

THE MARCH 15th PREPAYMENT IS INCLUDED ON PAGE 2.

DO NOT SEND PREMIUM TAXES WITH ANNUAL STATEMENT PACKAGE

COMPLETE TAX FORM , FORWARD WITH PAYMENT TO:

**NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151**

MAKE CHECKS PAYABLE TO: NH INSURANCE DEPARTMENT

ESTIMATED LIABILITY LESS THAN \$400

RSA 400-A:32,II provides that "...any authorized insurer having an estimated liability of \$100 or less for each quarter shall make payment in full on March 15..." Any company having \$400 or less in taxes due (Page 2, Line 25), must pay the total of all four estimates on March 15,2003.

ALIEN CORPORATIONS

For retaliatory purposes, "State of Domicile" as used in this refers to State of Entry.

LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION OF 1996

Please refer to germane portions of the law included as an appendix to these instructions.

ELECTRONIC FILING OF PREMIUM TAX RETURN

All licensed Life insurance companies may file their premium tax form via electronic spreadsheet. To file electronically, a company must have:

- 1) capability for Electronic mail with an attached file
- 2) software compatible with Microsoft Excel 97
- 3) software compatible with Microsoft Word 6

To use electronic filing each company must request from the Department via E-Mail, the electronic spreadsheet, which then will be used by the company to process the premium tax form. The company will use the electronic file by supplying appropriate data and inserting the required

premium amounts and other requested data. The electronic file will provide for the automatic calculation of many fields, and will have the capability to print a hardcopy premium tax report. **A hardcopy report properly signed and notarized will also be required.**

ELECTRONIC FUNDS TRANSFER

Companies may now choose to provide payment by electronic funds transfer (EFT). All electronic fund transfers (EFT) must be received by the designated depository on or before March 15, 2003. Deposits after this date will be considered late and subject to the provisions of RSA 400-A:32, IV. A company may pay by EFT even if they choose not to file electronically. It is requested that those companies choosing EFT file their premium tax forms as early as possible. The premium tax forms may be filed prior to payment by EFT.

If your company desires to file with either of these options, or wishes further general information regarding premium forms or procedures, please respond with an E-Mail message to:

PremiumTax@INS.STATE.NH.US

Include with initial E-Mail:

Name of Contact

Phone Number

Name of Company and/or Group

Type of Company (Life, P&C, Title, Risk Retention Group, etc.)

E-Mail address

A copy of the electronic file and/or instructions for EFT will be forwarded to your E-Mail address along with filing instructions.

WHAT IS TAXABLE?

Gross direct premiums including renewal premiums
Policy fees
Membership and other fees
Assessments
Policy dividends applied in payment for insurance (additional paid up insurance)
All other considerations for insurance received during the calendar year.

If not otherwise included in the premium base, **deductions made from an employee's salary** by an insurance company for premiums or participation in an accident and health insurance benefits program underwritten by an insurance company **are considered taxable premiums.**

Likewise, **premiums paid by the company** for premiums or participation in an accident and health insurance benefits program underwritten by an insurance company **are considered taxable premiums.**

Medicaid Premiums are subject to premium tax.

Flood Insurance is taxable.

ALL DEDUCTIONS FROM GROSS PREMIUMS MUST BE FULLY DOCUMENTED.

DOCUMENTS REQUIRED TO BE FILED

- 1) Schedule T for the current year.
- 2) New Hampshire State Page for the current year.
- 3) Detailed computations of any items on page three of this form.
- 4) 2001 NH Business Enterprise tax form. Do not attach Federal Income Tax Return. **Do not deduct any estimated payments that will be applied to calendar year 2002 Business Enterprise Tax.**
- 5) Copy of Workers Compensation Administrative Assessment invoice.
- 6) Documents substantiating any reduction and/or credits taken on premium tax form.

PAGE ONE INSTRUCTIONS

COMPANY NAME – enter company name

BUSINESS ADDRESS – enter company address

TYPE OF COMPANY - enter P&C for Property & Casualty
RRG for Risk Retention Group

HWC for Home Warranty Corporation
TTL for Title Company

FEDERAL TAX ID NUMBER - enter the company's nine digit federal tax id number
NAIC GROUP CODE - enter the company's four digit NAIC group code
NAIC COMPANY CODE - enter the company's five digit NAIC company code
STATE OF DOMICILE - enter the two-letter abbreviation of the company's state of domicile.

PLEASE INDICATE TOTAL CHECK AND/OR DEPOSIT AMOUNT IF PAYING BY EFT -
enter total amount of check or electronic funds transfer.

Complete the sworn statement and have this statement properly notarized by a notary public.

PAGE TWO INSTRUCTIONS

- Line 1. Include premiums written in NH that are not taxable in the state of domicile.
- Line 2. Include premiums written in NH which are taxable in the state of domicile at 2% or less.
- Line 3. Include premiums written in NH which are taxable in the state of domicile at greater than 2%.
- Line 4. Gross Premiums (Schedule T): should agree to total schedule T premiums for this state.
- Line 5. Include finance and service charges not included in premiums. This should agree with Schedule T, Column 8.
- Line 6. Unallocated pertains only to NH domestic companies. NH domestics should enter the total amount of all premiums written in the United States for which a premium tax has not been paid.
- Line 7. This should agree with Schedule T column 2 plus column 8.
- Line 8. Include dividends paid or credited to policyholder. This should agree with Schedule T column 4.
- Line 9. Include premiums written in NH taxed on a net income basis by the domestic state.
- Line 10. Include premiums written for the Federal Employees Health Benefits Program that are exempt from taxation. Include the amount from column 1, line 15.7 of the NH State page.
- Line 11. Include ocean marine premiums written from column 1, line 8, less column 3 dividend to policyholders, NH state page.

Line 12. Include all other deductions. A schedule with complete description of items and calculations must be included with this form.

Line 13. Total Deductions. The sum of lines 8 through 12.

Column Two: Premium tax is to be computed on the NH basis in this column. Premium tax is to be computed under the state of domicile basis in column three.

Line 14 will represent total premiums subject to tax at the 2% tax rate and at the state of domicile rate.

Line 15 2% tax on line 14.

Column Three: Premium tax is to be computed on the state of domicile basis. The applicable tax rate is to be indicated and the amount taxable at each respective rate, if more than one rate exists, or if some premiums are not taxable. The Line 14 total will represent taxable premiums per domiciliary state. Line 15 will indicate tax due on a domestic state basis.

Column Four: Column four provides a format to include the higher of the tax as computed on column 2 amounts at 2% or the domestic state amounts (column 3) at the respective domestic state rate. This is calculated on a line item basis. Deductions taken on Lines 8 through 12 must be taken at the respective tax rate at which it was included on Lines 1-6.

Line 16. Foreign companies may enter tax credits allowable by their domestic state to the extent that these credits are allowed NH companies filing in their domestic state. The credits are allowed only as an offset to an effective rate higher than 2%. In other words, the application of the credits may not be allowed to reduce the effective rate of tax due to NH to less than 2%. The credits are not allowed to offset Ocean Marine tax at 2%.

Complete documentation must be provided.

DO NOT ENTER RSA 408-B:13 Health Insurance Guaranty Fund Assessments here.

Line 17. Enter the **greater** of Column four line 15 minus line 16 or Column 2, line 15. **A minimum tax of \$200 is required.**

Line 18. Amounts paid in accordance with RSA 281-A:59: Workers Compensation Administrative Assessment are to be deducted here. **The amount of the credit may not reduce line 19 below \$0.**

Line 20. NH Business Enterprise Tax paid in accordance with RSA 77-E may be deducted from the amount remaining on Line 19. **This credit may not reduce the amount on Line 21 below \$0. Only those amounts incurred during calendar year 2001 may be deducted on this return.** Any excess not deducted on this form must be applied in accordance with RSA 400-A:34-a.

L. 21 Premium tax due after WC Admin Assess and NH Business Enterprise Tax but not less than zero.

L.23 Other Taxes Payable from page 3.

L.24 Assessments Payable from page 3.

PAYMENTS AND CREDITS

Line 26a. Cash Payments Applied to Estimated Tax

This line provides space to list the cash payments applied to estimated tax.

Any overpayment from March 1, 2002 should first be reduced by filing and annual license fees unless these fees were separately paid.

Only the portion of the March 1, 2002 payment that was applied to estimated tax due March 1, 2002 should be entered here under the March 1 estimate. Cash payments for June 1, 2002, September 15, 2002 and December 15, 2002 should also be entered in the appropriate place.

COMMUNITY DEVELOPMENT PROGRAM (RSA 162:L-10)

Line 26b. The credit arising from amounts contributed in accordance with the NH Community Development Financing Authority should be included on this line. **Any credits applied without supporting documentation will be denied.**

LIFE AND HEALTH INSURANCE GUARANTY FUND ASSOCIATION OF 1996 (RSA 408-B:13)

Line 26c. 20% of Class B assessments made under the Health Insurance Guaranty Assessment Act of 1996 may be included on this line. Only **Class B assessments made in accordance with RSA 408-B** may be included on this line. **Any credits applied without supporting documentation will be denied. Please refer to germane portions of the law included at the end of these instructions.**

OTHER APPROVED CREDITS

Line 26d. Other Approved Credits. This line should be used for any other “pre-approved” credits to premium tax. **There should be no credits on this line which have not been “pre-approved” by the New Hampshire Insurance Department.**

BALANCE DUE MARCH 15, 2003

Payment may either be made by check or by electronic funds transfer (EFT). Payment for several companies may be included on one check or one EFT. *If payment is made by check, the check should accompany the hardcopy premium tax form or forms. If paid by EFT, the EFT must be made in accordance with instructions provided by this Department.*

REFUNDS

Should the company have an (overpayment) on Line 32, the NH Insurance Department will apply this credit to prepayments due during 2003. If a credit balance remains after having been applied to all prepayments, a refund will be issued prior to June 30, 2003. If the company qualifies for a refund, please make no further prepayments during 2003 without first contacting the NH Insurance Department.

PAGE THREE INSTRUCTIONS

LICENSING, FILING AND DOCUMENT FEES

Include in this section only fees and charges relating to the filing of the annual statement, licensing of the company, and other documents fees. Fees and assessments computed on the basis of premium written must be included in the appropriate sections below.

OTHER TAXES

If the company's domestic state imposes any additional fees and/or taxes upon NH companies, these fees and taxes must be included herein. Complete detailed computations must be provided.

If the company calculates retaliatory assessments and taxes on allocations other than the predetermined percentages provided by the domestic state, these allocations must have been approved and be utilized in the calculation of taxes for the domestic state to be properly used for NH filing purposes. The company should include adequate explanation with their premium tax statement.

Items to be included here:

Illinois Cost Containment Fees

Fire Marshal Taxes, fire fighting, protection and training assessments

Merit Rating Bureau Assessments

Attorney General Assessments if based on written/earned premiums

State Rating Bureau Assessments

State/County/City Arson Control Programs if assessed on a premiums written or earned basis.

Insurance Department Maintenance Assessments if based on premiums written/earned.

Corporate Registration Fee

Insurance Department Rating Bureau

Motor Vehicle Fees/Assessment

Line 9. Workers Compensation Assessments **other than Administrative Assessment** taken on Page 2, Line 18.

Column two will indicate actual payment for NH assessments (other than RSA-A:59). Column three will indicate assessments which would have been made if the company had conducted its NH business in its domestic state. Enter column 3 less column 2 in column 4 but **not less than \$0**.

OTHER ASSESSMENTS

Include all other assessments. Do not include fees relating to filing of the annual statements and/or licensing of the company.

Include: Insurance Department Maintenance Assessments

Arson Control Programs if assessed on other than premiums written or earned basis.

Attorney General assessments if based on other than premiums written or earned.

Any other assessments not based up premiums written or earned.

Fraud Unit Assessments

RSA 408-B LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION OF 1996
EFFECTIVE DATE: JANUARY 1, 1996

RSA 408-B:4 DEFINITIONS

VII: “Insolvent insurer” means a member insurer which on or after January 1, 1996, is placed under an order of liquidation by a court of competent jurisdiction with a finding of insolvency.

RSA 408-B:9 ASSESSMENTS

II(b): Class **B assessments** shall be made to the extent necessary to carry out the powers and duties of the association under RSA 408-B:8 with regard to an impaired or an insolvent insurer.

RSA 408-B:13 ASSESSMENT TAX CREDIT

1. A member insurer may offset against its tax liability under RSA 400-A any assessment described in RSA 408-B:9, II(b) for the **life insurance and annuity account, and for the health account for guaranteeing the performance of contractual obligations of an impaired or insolvent insurer in regard to disability income coverages only**, to the extent of 20 percent of the amount of the assessment for each of the 5 calendar years following the year in which the assessment was paid. If a member insurer ceases doing business, all unaccredited assessments described above may be credited against its tax liability under RSA 400-A for the year it ceases doing business.

II. Any sums acquired by refund from the association by member insurers, as stated in RSA 408-B:9, VI, and which were previously offset against taxes as described in paragraph I, shall be paid by these insurers to the state of New Hampshire in the manner required by the commissioner. The association shall notify the commissioner that refunds have been made.

This law provides an effective date of January 1, 1996. Only those Class B assessments for insolvencies occurring on or after January 1, 1996 are affected by this law.

For insolvency’s occurring on or after January 1, 1996, 20% of the assessment may be credited against premium tax beginning the calendar year following the year in which the assessment was paid. The earliest credit will be allowed as an offset against premium tax for calendar year 1997.

ANY ASSESSMENTS MADE UNDER RSA 404-D ARE NOT ELIGIBLE CREDITS AGAINST PREMIUM TAX.

DUE DATES

Tax statements and payments **postmarked** on the Due Date are considered to have been paid in a timely manner and no penalties will be assessed. Tax Statements and payments postmarked after the due date will be assessed a 10% penalty for late payment. (RSA 400-A:32, IV)

March 1, 2003

The Annual Statement must be filed by March 1.

March 15, 2003:

The company must file the premium tax statement not later than March 15, 2003, and include payment for premium taxes and fees.

First prepayment for 2003 estimated premium taxes. Any company with a total prepayment tax liability of \$400 or less must make full payment of 2003 estimated taxes on March 15, 2003.

Company Filings fees due March 1, 2003 included with timely payment of premium taxes will be considered as having been timely paid when included with timely payment of premium taxes.

May 1, 2003

Ocean Marine premiums taxes are due.

June 15, 2003:

Second prepayment for 2003 estimated premium taxes.

June 15, 2003:

License renewals are due, if not otherwise paid (included in annual tax statement, Page 3). No additional billing will be sent.

September 15, 2003:

Third prepayment for 2003 estimated premium taxes.

December 15, 2003:

Fourth prepayment for 2003 estimated premium taxes.

ALL TAX FORMS WITH INSTRUCTIONS ARE AVAILABLE ON OUR WEB SITE:

WWW.STATE.NH.US/INSURANCE

ADDITIONALLY, OUR WEB SITE CONTAINS ANSWERS TO FREQUENTLY ASKED QUESTIONS AND I STRONGLY URGE YOU TO USE THIS FACILITY, SINCE THIS IS A BUSY TIME FOR ALL OF US. HOWEVER, IF YOU MUST CALL, I CAN BE REACHED AT (603) 271-7973 EXT 212.

MY E-MAIL ADDRESS IS: JCOLBY@INS.STATE.NH.US

THE INSURANCE DEPARTMENT'S FAX NUMBER IS: (603) 271-1406

**Janet B. Colby
Taxation Officer**

NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD, CONCORD, NH 03301-515
March 15, 2003

STATEMENT OF FEES, CHARGES, AND PREMIUM TAXES
YEAR ENDED DECEMBER 31, 2002

COMPANY NAME		
BUSINESS ADDRESS		
TYPE OF COMPANY		
FEDERAL TAX ID NUMBER		
NAIC GROUP CODE		
NAIC COMPANY CODE		
STATE OF DOMICILE		
PLEASE INDICATE TOTAL CHECK AND/OR EFT AMOUNT		

SWORN STATEMENT (RSA 400-A:31)

State of		
County of		
Name of Officer	being duly sworn, deposes and says:	
that he/she is the	, of the	
and that the following is a full, true and correct statement of the business done in the State of New Hampshire by said Company during the year ending December 31, 2002.		

Subscribed and sworn to me this _____ day of _____ 2003.

Officer _____

Notary Public _____

PLEASE INDICATE THE NAME OF THE TAXATION OFFICER WHOM WE SHOULD CONTACT IF THERE ARE QUESTIONS ABOUT THIS FORM. ALSO INDICATE THE APPROPRIATE ADDRESS FOR CORRESPONDENCE, REFUNDS, ETC.

TAXATION OFFICER	
ADDRESS (If different from above)	
E-MAIL ADDRESS	
PHONE NUMBER	
FAX NUMBER	

SEE SEPARATE INSTRUCTIONS

DUE DATE

The premium tax statement and payment of taxes is due NOT LATER THAN MARCH 15, 2003 **POSTMARK ACCEPTED**
RSA 400-A:32, IV, imposes a 10% penalty for late payment. Complete premium tax form and forward to the Insurance Department at the above address with check PAYABLE TO: **NH Insurance Dept.**

ATTENTION:

RSA 400-A:32, II provides that any authorized insurer having an estimated liability of \$100 or less for each quarter shall make payment in full with the estimate due on MARCH 15, 2003.

COMPANY NAME	
STATE OF DOMICILE	
NAIC CODE	
YEAR ENDED DECEMBER 31, 2002	

PREMIUM TAX FIRE AND CASUALTY COMPANIES - RETALIATORY PROVISION NH RSA 400-A:35

Gross Premiums/considerations from New Hampshire policy/contract holders or on risks located in New Hampshire, other than premiums received for reinsurance, including all dividends applied to purchase additional insurance, membership and policy writing fees, etc., less return premiums/considerations.

(1)	(2)	(3)	(4)
GROSS PREMIUMS/CONSIDERATIONS	NH BASIS	ST OF DOM BASIS	TAX
Itemize and/or categorize by class of business according to applicable tax rate.	2%	(App Tax Rate)	
1. NH Premiums Not Taxable in State of Domicile			
2. NH Premiums Taxable in State of Domicile @ 2% or less			
3. NH Premiums Taxable in State of Domicile @ greater than 2%			
4. Gross Premiums (Schedule T)			
5. Finance & Service Charges			
6. Unallocated (NH Domestic)		XXXX	XXXX
7. SUBTOTAL (To agree with Sch T)		XXXX	XXXX

DEDUCTIONS FROM GROSS PREMIUMS

8. Dividends Paid or Credited to Policyholder			
9. NH Premiums Taxed on Net Income Basis by Domestic State	XXXX		
10. Prem of Fed Emp Exempted by Section 8909 (f)(1) Title 5 USC			
11. Ocean Marine			
12. Other: See Instructions, Attach Schedule			
13. TOTAL DEDUCTIONS (Line 8 through Line 12)			
14. NET PREMIUMS SUBJECT TO TAX (L7-L13)			
15. TAX ON NET PREMIUMS			
16. CREDITS ALLOWED BY DOMESTIC STATE (See instructions)			
17. TOTAL PREMIUM TAX (The Greater of Col. 4 L15 less L16 or Col 2 L15-MINIMUM \$200)			
18. WORKERS COMP ADMIN. FUND ASSESS CREDIT (RSA 281-A:59)			
19. PREMIUM TAX DUE AFTER W.C. ADMIN. ASSESS CREDIT (BUT NOT LESS THAN ZERO)			
20. BUSINESS ENTERPRISE TAX CREDIT (RSA 400-A:34-a)			
21. PREMIUM TAX DUE AFTER N.H. BUSINESS ENTERPRISE TAX (BUT NOT LESS THAN ZERO)			

COMPUTATION OF BALANCE DUE

22. Premium Tax Payable (Page 2, Col. 4, Line 21)		
23. Other Taxes Payable (Page 3, Col 4, Line 17)		
24. Assessments Payable (Page 3, Col 4, Line 23)		
25. TOTAL PREMIUM TAXES PAYABLE (Lines 22+23+24)		
26. PAYMENTS AND CREDITS		
a) Cash Payments Applied to Estimated Tax		
Overpayment March 1, 2002 net of refund & fees		
Mar. 1, 2002		
Jun. 1, 2002		
Sep. 15, 2002		
Dec. 15, 2002		
b) Community Development Financing Authority (RSA 162-L:10)		
c) Health Insurance Guaranty Fund Assess (RSA 408-B:13)		
d) Other Approved Credits (See Instructions)		
27. Total Payments and Credits (Lines 26a through 26d)		
28. Total Taxes Payable (Overpaid) (Line 25 less Line 27)		
29. Prepayment Due Mar 15, 2003 (Line 25 if \$400 or less, MINIMUM \$200, otherwise 25% of Line 25)		
30. Filing Fees (Page 3, Col 4, Line 4)		
31. Annual License Fee (Page 3, Col 4, Line 1)		
32. BALANCE DUE (OVERPAYMENT) MARCH 15, 2003 (LINES 28+29+30+31)		

TOTAL AMOUNT PAID

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Col 4, Lines 1,2,3,5 & 6: Include the greater of premium tax computed on Col 2 or Col 3.

Col 4, Lines 8-12: Include the amount of tax computed at the rate applied to the respective business on lines 1 - 6.

Col 4, Line 15: The sum of Col 4, lines 1-6 less the sum of col 4, lines 8 -12.

If your state has a surtax on premium tax, use the combined effective rate including surtax as the domestic state rate.

COMPANY NAME	
STATE OF DOMICILE	
NAIC CODE	
YEAR ENDED DECEMBER 31, 2002	

PREMIUM TAX FIRE AND CASUALTY COMPANIES - RETALIATORY PROVISION NH RSA 400-A:35

(1)	(2)	(3)	(4)
LICENSING, FILING AND DOCUMENT FEES ONLY	NH BASIS	STATE OF DOM BASIS	LARGER OF COL 2 OR 3
1. Certificate of Authority Renewal (Due Date 6/15/03)	100.00		
2. Annual Filing Fees			
a) Annual Statement	100.00		
b) Certificate of Compliance	5.00		
c) Certificate of Deposit	5.00		
3. Other Fees which might be applicable			
a) By-Laws (ONLY if amending)	25.00		
b) Articles of Incorporation (ONLY if amending)	10.00		
c) Other Retaliatory Fees (itemize)			
Publication Fee	XXXXX		
Annual Statement Audit Fee	XXXXX		
Other Fees - Attach Schedule	XXXXX		
4. TOTAL FILING FEES		XXXXX	

OTHER TAXES	NH BASIS	STATE OF DOM BASIS	TAX
Include all fees and assessments which are based on premiums written or earned.			
Calculation of taxes based upon laws governing state of domicile (Include % rate and basis if applicable).			

5. FRANCHISE TAX (If subject to a minimum, include this minimum amount \$_____)	XXXXX		
6. CORPORATE TAX	XXXXX		
7. DISTRICT/MUNICIPALITY	XXXXX		
8. COUNTY/CITY/CANADIAN PROVINCE TAX	XXXXX		
9. WORKER'S COMPENSATION ASSESSMENTS (Other than RSA 281-A:59)			
10. FIRE MARSHAL TAX	XXXXX		
11. FIREMEN'S PENSION FUND	XXXXX		
12. MOTOR VEHICLE	XXXXX		
13. CASUALTY MAINTENANCE TAX	XXXXX		
14. COST CONTAINMENT FEES	XXXXX		
15. INSURANCE DEPARTMENT MAINTENANCE	XXXXX		
16. OTHER - Attach Schedule	XXXXX		
17. TOTAL OTHER TAXES			

ASSESSMENTS	Applicable Rate	STATE OF DOM BASIS	TAX
Include all fees and assessments not calculated upon prem written or earned.			
18. ACTUARY			
19. RATE HEARING			
20. POLICE PENSION FUND			
21. INSURANCE DEPARTMENT MAINTENANCE			
22. OTHER - Attach Schedule			
23. TOTAL ASSESSMENTS			

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PREPAYMENT - RSA 400-A:32, II
June 15, 2003

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2002	
Amount Now Due: 25% of Total Tax Liability.	
Less: March 15, 2003 Credit Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Secretary, or Treasurer, above named company and made oath that the

foregoing return by them is true. _____

Notary Public

DUE DATE

This prepayment form and payment of taxes is due NOT LATER THAN JUNE 15, 2003. **POSTMARK ACCEPTED.**
RSA 400-A:32, IV, imposes a 10% penalty for late payment. Complete form and forward to the Insurance
Department at the above address with check PAYABLE TO: **NH Insurance Dept.**

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PREPAYMENT - RSA 400-A:32, II
September 15, 2003

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2002	
Amount Now Due: 25% of Total Tax Liability.	
Less: March 15, 2003 Credit Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Secretary, or Treasurer, above named company and made oath that the

foregoing return by them is true.

Notary Public

DUE DATE

This prepayment form and payment of taxes is due NOT LATER THAN SEPTEMBER 15, 2003. **POSTMARK ACCEPTED**
RSA 400-A:32, IV, imposes a 10% penalty for late payment. Complete form and forward to the Insurance
Department at the above address with check PAYABLE TO: **NH Insurance Dept.**

STATE OF NEW HAMPSHIRE DEPARTMENT OF INSURANCE
56 OLD SUNCOOK ROAD
CONCORD, NEW HAMPSHIRE 03301-5151

ESTIMATED PREMIUM TAX PREPAYMENT - RSA 400-A:32, II
December 15, 2003

NAME OF COMPANY	
ADDRESS OF COMPANY	
TYPE OF COMPANY	
FEDERAL TAX IDENTIFICATION NUMBER	
NAIC GROUP CODE	
NAIC COMPANY CODE	
STATE OF DOMICILE	

COMPUTATION OF PAYMENT DUE

Total Premium Tax Liability Calendar Year 2002	
Amount Now Due: 25% of Total Tax Liability.	
Less: March 15, 2003 Credit Applied	
Less: Community Development Financing Authority Credit (Attach Correspondence)	
Net Remittance	

Check NO _____ Dated _____

County of _____ State _____

Personally Appeared Before Me _____

President/U.S. Manager, Vice President, Secretary, or Treasurer, above named company and made oath that the
foregoing return by them is true.

Notary Public

DUE DATE

This prepayment form and payment of taxes is due NOT LATER THAN DECEMBER 15, 2003. **POSTMARK ACCEPTED.**
RSA 400-A:32, IV, imposes a 10% penalty for late payment. Complete form and forward to the Insurance
Department at the above address with check PAYABLE TO: **NH Insurance Dept.**